

ANDRÉ BIROTTE, JR.  
 United States Attorney  
 SANDRA R. BROWN  
 Assistant United States Attorney  
 Chief, Tax Division  
 DANIEL LAYTON (SBN 240763)  
 Assistant United States Attorney  
 Room 7211 Federal Building  
 300 North Los Angeles Street  
 Los Angeles, CA 90012  
 Telephone: (213) 894-6165  
 Facsimile: (213) 894-0115  
 Email: Daniel.Layton@usdoj.gov  
 Attorneys for Plaintiff  
 United States of America

UNITED STATES DISTRICT COURT  
 CENTRAL DISTRICT OF CALIFORNIA  
 SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

NAGESH SHETTY, et al.,

Defendants.

No. SACV12-930 DOC (MLGx)

STIPULATION BETWEEN  
 PLAINTIFF UNITED STATES OF  
 AMERICA AND DEFENDANT  
 RICHARD D'SOUZA, aka RICHARD  
 D'SOUSA OR RICHARD DE SOUZA  
 REGARDING ENTRY OF DEFAULT  
 AND DEFAULT JUDGMENT;  
 [proposed] ORDER lodged concurrently  
 herewith

Plaintiff United States of America ("United States" or "plaintiff") and  
 defendant Richard D'Souza, a.k.a. Richard D'Sousa or Richard De Souza,  
 (hereinafter "**De Souza**") through their undersigned counsel, stipulate as follows:  
 1. On June 11, 2012, plaintiff filed its COMPLAINT (1) TO REDUCE  
 JOINT FEDERAL TAX ASSESSMENTS TO JUDGMENT; (2) FOR A  
 DETERMINATION THAT REAL PROPERTY IS TITLED TO RICHARD  
 D'SOUZA AS NOMINEE OR IN RESULTING TRUST FOR THE BENEFIT OF  
 NAGESH SHETTY AND ANITA SHETTY; (3) TO SET ASIDE FRAUDULENT  
 TRANSFER OF REAL PROPERTY FROM NAGESH SHETTY AND ANITA

1 SHETTY TO RICHARD D'SOUZA; and (4) TO FORECLOSE FEDERAL TAX  
2 LIENS ON REAL PROPERTIES (hereinafter "Complaint").

3 2. Defendant De Souza was served with the Summons and Complaint in  
4 this case on October 3, 2012.

5 3. By way of a stipulation to extend time pursuant to Local Rule 8-3 by  
6 not more than 30 days, the last day for defendant De Souza to respond, answer or  
7 otherwise appear in this case is November 23, 2012.

8 4. Defendant De Souza asserts that he has no intention of filing an  
9 answer, response, or otherwise appearing in this action.


10 5. Defendant De Souza agrees that, after November 23, 2012, the Court  
11 may enter default against defendant De Souza for his failure to answer the  
12 Complaint and may enter default judgment against him, in favor of the United  
13 States, on all causes of action to which defendant De Souza is named a defendant.


14 6. A proposed order is lodged herewith.

15 **IT IS SO STIPULATED.**

16 Respectfully submitted,

17 ANDRÉ BIROTTE, JR.,  
18 United States Attorney  
19 SANDRA R. BROWN,  
20 Asst. U.S. Attorney, Chief, Tax Division

21   
22 **BOYD D. HUDSON**  
23 Cal. Bar No. 86112  
24 *Attorney for Defendant*  
25 Richard D'Souza, a.k.a.  
26 Richard D'Souza or Richard  
27 De Souza  
28

  
**DANIEL LAYTON**  
Assistant United States Attorney  
*Attorneys for the United States of America*

26 Date: Nov. 21, 2012

26 Date: 11/21/2012